

UNITED STATES BANKRUPTCY COURT
DISTRICT OF OREGON

In Re

) Case No. _____
)
) **Notice of Intent to Sell Real or**
) **Personal Property, Compensate Real Estate**
) **Broker, and/or Pay any Secured Creditor's Fees**
) **and Costs; Motion for Authority to Sell Property**
) **Free and Clear of Liens; and Notice of Hearing**
) [Note: Do not use to sell personally identifiable
Debtor(s)) information about individuals.]

NOTICE IS GIVEN THAT _____, the _____ (i.e., debtor, trustee, etc.), intends to sell the property described below and moves for authority to sell the property free and clear of liens pursuant to 11 U.S.C. § 363(f). The movant's name, address, and telephone # are: _____

If you wish to object to any aspect of the sale or fees disclosed in paragraph 7 or paragraph 15, you must:

- (1) Attend the hearing set in paragraph 16 below; and
- (2) Within 21 days of the later of the date next to the signature below or the service date in paragraph 17 below, file with the clerk at 1050 SW 6th Ave. #700, Portland OR 97204 or 405 E 8th Ave. #2600, Eugene OR 97401:
 - (a) a written response stating the specific facts upon which the objection is based, and
 - (b) a certificate of service of the response on the movant.

This document shall constitute the notice required by Local Bankruptcy Rule (LBR) 2002-1. All sections must be completed.

1. The specific subsections of 11 U.S.C. § 363(f) movant relies upon for authority to sell the property free and clear of liens are:
2. Buyer's name & relation to debtor:
3. General description of the property: [If real property, state street address here. Also attach legal description as an exhibit to the notice filed with the court.]

4. A copy of the full property description or inventory may be examined or obtained at:

5. The property may be previewed at: [Include time and place.]

6. Other parties to the transaction and their relationship to the debtor are:

7. The gross sales price is: \$_____.

All liens on the property total \$_____, of which movant believes a total of \$_____ need not be paid as secured claims (because the lien is invalid, avoidable, etc., the lienholder consents to less than full payment, or part or all of the underlying debt is not allowable).

Secured creditor(s) also seek(s) reimbursement of \$_____ for fees and costs.

Total sales costs will be: \$_____.

All tax consequences have been considered and it presently appears the sale will result in net proceeds to the estate after payment of valid liens, fees, costs and taxes of approximately: \$_____.

8. The sale is ☐ is not (mark one) of substantially all of the debtor's assets. Terms and conditions of sale:

9. Competing bids must be submitted to the movant no later than _____(date), and must exceed the above offer by at least _____, and be on the same or more favorable terms to the estate.

10. Summary of all available information regarding valuation, including any independent appraisals:

11. If paragraph 7 indicates little or no equity for the estate, the reason for the sale is:

and expenses and taxes resulting from the sale will be paid as follows:

12. (Ch. 11 cases only) The reason for proposing the sale in advance of approval of a plan of reorganization is:

13. The following information relates to lienholders (who are listed in priority order):

Name	Service Address (See FRBP 7004)	Approximate Lien Amount	Indicate Treatment at Closing (i.e. Fully Pd., Partially Pd., or Not Pd.)

14. Any liens not fully paid at closing shall attach to the sale proceeds in the same order of priority they attach to the property. Any proceeds remaining after paying liens, expenses, taxes, commissions, fees, costs or other charges as provided in this motion, shall be held in trust until the court orders payment.

15. (If real property) The court appointed real estate broker, _____, will be paid _____.

16. A hearing on this motion and any objections to the sale or fees is scheduled as follows:

Date: _____ **Time:** _____ **Location:** _____

Testimony will be received if offered and admissible. If no timely objection is filed, the hearing may be cancelled, and an order submitted. Parties are encouraged to check the hearing calendar at <https://www.orb.uscourts.gov> after the objection deadline has passed.

17. I certify that on _____ this document was served, pursuant to FRBP 7004, on the debtor(s), trustee (if any), U.S. Trustee, each named lienholder at the address listed above, the creditors' committee chairperson (if any), and their attorneys; and [unless movant is a chapter 7 trustee] that it was also sent on that date, pursuant to FRBP 2002(a), to all creditors and all parties as listed in the court's records that were obtained on _____, a copy of which is attached to the document filed with the court.

(See, Certificate of Service attached hereto)

18. For further information, contact: _____
_____.

Date: _____

Signature & Relation to Movant

(If debtor is movant) Debtor's Address & Taxpayer ID#(s)(last 4 digits)

UNITED STATES UNITED STATES BANKRUPTCY COURT

DISTRICT OF OREGON

In re

Poler, Inc.,

Debtor

Case No. 18-34162-tmb7

Exhibit A - Notice of Intent to Sell Free and Clear of Liens

Pursuant to the Form 363 Guidelines, the below information is provided to highlight specific provisions of the Asset Purchase Agreement (“Agreement”) (attached) between the bankruptcy estate of Poler, Inc. and Pacific & Everest Lifestyle Company (“Purchaser”).

1. Sale to Insider. Purchaser is a subsidiary of Primer Seawood Investment PTE., LTD ("Primer"). Primer is the majority secured creditor of the Debtor. Trustee or other interested parties may allege that Primer is an insider. Primer expressed disagreement with such allegations but acknowledges that such allegations are possible. To maintain fairness, Trustee discussed a sale of the assets with several third parties; however, such parties failed to submit a formal bid for any of the assets of the Estate. Trustee believes the Agreement is in the best interests of the Estate. As part of the Agreement, Primer has agreed to release its secured claim and its lien. Primer’s secured claim is approximately 70% of the secured claims (if any) (approx. 60% of the liens (if any)) against the Estate according to Bankruptcy Schedule D of Form 206D filed by the Debtor. Primer also agreed to negotiate with the creditors on Schedule 3 of the Agreement for release of their claims, or to pay 50% of any administrative claims filed by such creditors against the Estate.

a. See, Section 3 of the Agreement.

2. Sale Free and Clear. The asset sale contemplated by the Agreement is a sale free and clear of liens, claims, and other interests. See, “Attachment to Notice of Intent to Sell Free and Clear of Liens” for a list of all liens on the property.

a. See, Section 3, 7, & 12 of the Agreement.

3. Releases and Insider Benefits & Sale of Avoidance Actions. The Agreement releases Primer from any claims that the Estate or Debtor may have against it.

a. See, Section 15 of the Agreement.

4. Closing, Other Deadlines and Contingencies. Purchaser may terminate the Agreement and receive its deposit back should an Order (defined in the agreement), not be entered 90 days from the date of deposit.

a. See, Section 4(b)(ii) of the Agreement.

b. Requested Findings as to Successor Liability. See Proposed Order.

CERTIFICATE OF SERVICE

In addition to those parties served by the Court's ECF system, pursuant to an agreement with the Trustee, I, Paul M. King, attorney for Purchaser, Pacific & Everest Lifestyle Company, certify that on the date of filing, or the next business day thereafter, this document was served, pursuant to FRBP 7004, on the debtor, trustee, U.S. Trustee, each named lienholder listed on the "Attachment to Notice of Intent to Sell Free and Clear of Liens", and their attorneys; and that it was also sent on that date, pursuant to FRBP 2002(a), to all creditors and all parties as listed in the court's records that were obtained on May 20, 2019, a copy of which is attached to the document filed with the court.

/s/ Paul M. King_____

UNITED STATES BANKRUPTCY COURT

DISTRICT OF OREGON

In re

Poler, Inc.,

Debtor

Case No. 18-34162-tmb7

Section 13. Attachment to Notice of Intent to Sell Free and Clear of Liens

The parties below were served via First Class Mail, or by International Air Mail, on the date of filing.

Secured Creditors

<u>Name of Creditor</u>	<u>Service Address</u> (See FRBP 7004)	<u>Approximate Lien Amount (if any)</u>	<u>Indicate Treatment at Closing</u>
Autrada/AcoSewingArt	#6075 Denbigh Ave Burnaby, British Columbia, Canada V5H 3R6, Canada	\$33,897.49 *	Liens will attach to the proceeds received by the estate.
Best Logistics Solutions	Unit C, 4/F, China Insurance Building, 48 Carmeron Road, TST Kowlooh, Hong Kong	\$6,882.20 *^	Liens will attach to the proceeds received by the estate.
Bridgehead Master Tenant LLC	75 SE Yamhill St Ste 201 Portland, OR 97214 <u>Additional Notice to:</u> Brix Law LLP c/o Evan Lenneberg 75 SE Yamhill St Ste 202 Portland, OR 97214	\$5,627.50 *^	Liens will attach to the proceeds received by the estate.
Gaomi Action Discovery Sports Co Ltd.	Changshengtai Street, #1999 Baicheng Town, Gaomi City SD Province 26	\$156,581.00 *	Liens will attach to the proceeds received by the estate.

	China		
GrantGo LT	Flat B, 14/F, World Tech Centre 95 How Ming Street, Kwun Tong Kowloon, Hong Kong	\$104,379.05 *	Liens will attach to the proceeds received by the estate.
MR International Ltd	Room A2, 9/F, Tai King Industrial Bldg 100 King Fuk Street San Po Kong, Kowloon, Hong Kong	\$245,799.20 *^	Liens will attach to the proceeds received by the estate.
OIA Global	2100 SW River Parkway Ste 800 Portland, OR 97201	\$125,990.95 *	Liens will attach to the proceeds received by the estate.
Primer Seawood Investments PTE LTD	Primer Group of Companies Primer Star Center, 2282 Leon Guinto St. Malate, Manila, 1004 Philippines	\$1,400,976.37	Not Pd.
Public Storage	9912 SE Division St Portland, OR 97266	\$5,523.21 *	Liens will attach to the proceeds received by the estate.
Ramp Logistics	6485 Oak Canyon Irvine, CA 92618	\$55,487.05 *	Liens will attach to the proceeds received by the estate.
Yan Yu International Company LTD	Unit 1, 20/F, High Block Cheung Fung Industrial Building 23-39 Pak Tin Par Street Tsuen Wan, N T Hong Kong	\$87,669.80 *^	Liens will attach to the proceeds received by the estate.

* Approximate Lien Value based on the collateral value included from Schedule D on Form 206D, which was based on a going concern value. Value of collateral in the hands of the estate is unknown.

^ Filed an unsecured claim against the estate, which indicated no security interest against the estate.

Unsecured Creditors – Priority Claims

<u>Name of Creditor</u>	<u>Service Address</u> (See FRBP 7004)	<u>Approximate Lien Amount</u>	<u>Indicate Treatment at Closing</u>
Benjamin Gaines	1626 SE Linn Portland, OR 97202	\$0	N/A
Benjamin Wagner	2712 SE 65th Ave Portland, OR 97206	\$0	N/A
CA Dept of Tax & Fee Admin	PO Box 942879 Sacramento, CA 94279	\$0	N/A
Chad N Richardson	805 SW Vista Ave, #211 Portland, OR 97205	\$0	N/A
CO Dept of Revenue	Denver, CO 80261-0013	\$0	N/A
Daniel Cisneros	3724 SE 40th Ave Apt F Portland, OR 97202	\$0	N/A
Dental Select	75 W Towne Ridge Parkway Tower 2, Suite 500 Sandy, UT 84070	\$0	N/A
Denver Dept of Finance	PO Box 660860 Dallas, TX 75266-0860	\$0	N/A
Jasmine M Coplon	1528 NW Mayfield Rd Portland, OR 97229	\$0	N/A
Lauren R Bucher	3929 SE Harrison Street Portland, OR 97214	\$0	N/A
Lori A Peterman	10508 NE 111th Ct Vancouver, WA 98662	\$0	N/A
Mary P Timbrook	3435 NE 58th Ave Apt 3 Portland, OR 97213	\$0	N/A
Michael Ewing	1005 SE 14th Ave, #101 Portland, OR 97214	\$0	N/A
Myles K Laurion	20 NE Sacramento St Apt C Portland, OR 97212	\$0	N/A
Nathan Sablan	3761 SE Kelly St Portland, OR 97202	\$0	N/A
PA Dept of Revenue	PO Box 280905 Harrisburg, PA 17128-0905	\$0	N/A
Providence Health Plan	PO Box 4167 Portland, OR 97208-4167	\$0	N/A
Scott H Ruse	2943 NW Julia St Camas, WA 98607	\$0	N/A
Utah State Tax Commission	210 N 1950 W Salt Lake City, UT 84134-0400	\$0	N/A
State of Delaware	Division of Corporations PO Box 5509 Binghanton, OR 13902-5509	\$0	N/A

Unsecured Creditors – NON-Priority Claims

<u>Name of Creditor</u>	<u>Service Address</u> (See FRBP 7004)	<u>Approximate Lien Amount</u>	<u>Indicate Treatment at Closing</u>
Aaron Rathbone	603 San Michel Drive North #D Costa Mesa, CA 92627	\$0	N/A
Action Freight Int'l Inc	16403 Ishida Ave Gardena, CA 90248	\$0	N/A
ADT Security Services	PO Box 371878 Pittsburgh, PA 15250-7878 <u>Additional Notice to:</u> Richard T Avis, Esq PO Box 31579 Chicago, IL 60631	\$0	N/A
Alison Richardson	32981 Buccaneer St Dana Point, CA 92629	\$0	N/A
Amazon Media Group	PO Box 24651 Seattle, WA 98124-0651	\$0	N/A
Amazon Services Inc	PO Box 2536 Portland, OR 97208-2536	\$0	N/A
American Express	PO Box 981535 El Paso, TX 79998-1535	\$0	N/A
Anve Swimwear	1016 Park Ave, Unit 2 Hoboken, NJ 07030	\$0	N/A
AquaTech Imaging Solutions	18685-A Main St #35 Huntington Beach, CA 92648- 1710	\$0	N/A
Arrow Sanitary Service	District 2011 PO Box 51006 Los Angeles, CA 90051-5306	\$0	N/A
Beach Brella	572 Flora Street Laguna Beach, CA 92651	\$0	N/A
Ben Allnutt	8 Aragon Road Bedfordshire MK452TL United Kingdom	\$0	N/A
Benjamin Wagner	2712 SE 65th Ave Portland, OR 97206	\$0	N/A
Blain LeBlanc	3000 Newport Blvd Newport Beach, CA 92663	\$0	N/A
Brand ID LLC	Attn: Accounting 3185 Airway Ave, Building A	\$0	N/A

	Costa Mesa, CA 92626		
Brian Matthew Alper	1533 Priscilla Lane Newport Beach, CA 92660	\$0	N/A
Chizu and Daisuke Hirota	170-1 Motoyama Kamigamo Kitaku, Kyoto, Japan	\$0	N/A
Christopher Noyes	7055 SE Brooklyn St Portland, OR 97206	\$0	N/A
Comcast Cable	PO Box 34744 Seattle, WA 98124-1744	\$0	N/A
Criteo Corp	PO Box 392422 Pittsburgh, PA 15251-9422	\$0	N/A
David E. Vanderveen	1074 Flamingo Rd Laguna Beach, CA 92651	\$0	N/A
DirectOne Networking Inc	4080 SE International Way Ste B106 Portland, OR 97222	\$0	N/A
DS Services	200 Eagles Landing Blvd Lakeland, FL 33810	\$0	N/A
Fix Manufacturing	668 N Coast Hwy #274 Laguna Beach, CA 92651	\$0	N/A
Flex-Fit	c/o Wells Fargo Bank, N.A. PO Box 912150 Denver, CO 80291-2150	\$0	N/A
Foxycat	107 Santa Ana Ln San Clemente, CA 92672	\$0	N/A
Gary and Linda Gerds	6137 Old Post Road Kalamazoo, MI 49009	\$0	N/A
Geffen Mesher	888 SW 5th Ave Ste 800 Portland, OR 97204	\$0	N/A
Glenn Rogers	1832 Oceanway Laguna Beach, CA 92651	\$0	N/A
Green City Investment, LLC	3121 SW Moody Ave Portland, OR 97239	\$0	N/A
Harley Rouda and Kaira Rouda, Trustees	927 Emerald Bay Laguna Beach, CA 92651 <u>Additional Notice to:</u> Jeffrey Reeves Theodora Oringer PC 535 Anton Blvd, Ninth Floor Costa Mesa, CA 92626-7109	\$0	N/A
Heaton USA, LLC	c/o Cape Capener PO Box 2501 Rancho Santa Fe, CA 92067	\$0	N/A

Helm Street - Addison Austgen	24802 Sherwood Way Apt D Dana Point, CA 92629	\$0	N/A
IPFS Corporation	24722 Network Place Chicago, IL 60673-1247	\$0	N/A
Ignite OPM, LLC	2000 S Colorado Blvd T1-7000 Denver, CO 80222	\$0	N/A
Indosole	3226 Ortega St San Francisco, CA 94122	\$0	N/A
Innovative Systems LLC	23382 Mill Creek Dr Ste 125 Laguna Hills, CA 92653-1697	\$0	N/A
Integro USA Inc	PO Box 101803 Pasadena, CA 91189-1803	\$0	N/A
Intermediary Trade Consultancy	603 Stewart St Ste 200 Seattle, WA 98101	\$0	N/A
James R Cypher	409 13th St 11th Floor Oakland, CA 94612-2607	\$0	N/A
JB & Jane Wagner Family Trust	15049 S Eagle Crest Drive Draper, UT 84020	\$0	N/A
JB Wagner	15049 S Eagle Crest Dr Draper, UT 84020	\$0	N/A
Jeffrey S. and Catherine Wagner Trust	2345 Picasso Way El Dorado Hills, CA 95762	\$0	N/A
Jiangsu Acome (HK) Outdoor Products	Unit 2017, 2/F, San Po Kong Kowloon, Hong Kong	\$0	N/A
Jimmy Thai	c/o Primer Group of Companies Primer Star Center, 2282 Leon Guinto St. Malate, Manila, 1004 Philippines	\$0	N/A
John Hancock Life Post-Issue	PO Box 55979 Boston, MA 02205	\$0	N/A
Jonathan Jaffe (The Jaffe Trust)	88 Emerald Bay Laguna Beach, CA 92651	\$0	N/A
Kailey Skelton	23 Calle Ranchera Rancho Santa Margarita, CA 92688	\$0	N/A
Kaitlin Moor	3147 S Halm Ave Los Angeles, CA 90034	\$0	N/A
Kelly and Ryan Dawes	361 SW 12th Ave Canby, OR 97013	\$0	N/A

Kharma Vella	3761 SE Kelly Portland, OR 97202	\$0	N/A
KPD Insurance	PO Box 29 Springfield, OR 97277	\$0	N/A
Laguna Coast Properties LLC	923 Emerald Bay Laguna Beach, CA 92651 <u>Additional Notice to:</u> Kennerly Lamishaw & Rossi LLP c/o Lyndsay Kinstler 707 Wilshire Blvd Ste 1400 Los Angeles, CA 90017	\$0	N/A
Lawrence Matthew Costa	20 Alisal Ct Aliso Viejo, CA 92656	\$0	N/A
Liberty Mutual Insurance	ATTN: OCR PO Box 85834 San Diego, CA 92186	\$0	N/A
Madeline Wagner	15049 S Eagle Crest Drive Draper, UT 84020	\$0	N/A
Mark Chim	c/o Primer Group of Companies Primer Star Center, 2282 Leon Guinto St. Malate, Manila, 1004 Philippines	\$0	N/A
Markus Nordlin	Florastrasse 14 88 Thalwil Switzerland	\$0	N/A
Martin Ruetz	IM Feld 33 8926 Kappel AM ALBIS Switzerland	\$0	N/A
Mokuyobi	1010 Sycamore Ave #315 South Pasadena, CA 91030	\$0	N/A
Nahanni Wagner	2712 SE 65th Ave Portland, OR 97206	\$0	N/A
Nate Bettecker	6744 SE Mitchell Ct Portland, OR 97206	\$0	N/A
ND Group	6905 South 1300 East #499 Midvale, UT 84047	\$0	N/A
Oregon Screen Impressions	3580 NE Broadway Portland, OR 97232-1821	\$0	N/A
Paine Pacific, LLC	3 Monroe Parkway Ste P-250 Lake Oswego, OR 97035	\$0	N/A

Paul J. and Tijana Hamilton, Trustees	PO Box 5007 Laguna Beach, CA 92652	\$0	N/A
Pendleton	PO Box 5192 Portland, OR 97208-5192	\$0	N/A
Pitney Bowes	292 Madison Ave 5th Floor New York, NY 10017	\$0	N/A
Portland Fire & Rescue	1300 SE Gideon St Portland, OR 97202	\$0	N/A
Portland Police Alarm Administration	PO Box 1867 Portland, OR 97207	\$0	N/A
Raen Optics	1722 S Coast Highway 101 Ste 1 Oceanside, CA 92054	\$0	N/A
Rakuten Marketing LLC	PO Box 415613 Boston, MA 02241-5613	\$0	N/A
REI	PO Box 1938 Sumner, WA 98390	\$0	N/A
Russell Radach	Jeffrey Reeves Theodora Oringer PC 535 Anton Blvd, Ninth Floor Costa Mesa, CA 92626-7109	\$0	N/A
Samuel Wagner	15049 S Eagle Crest Drive Draper, UT 84020	\$0	N/A
Scikio International	41 Floor, Celebrity City Plaza 30# North Zhongshan Road Nanjing, 210008, PR China	\$0	N/A
Scott Ruse	2943 NW Julia Street Camas, WA 98607	\$0	N/A
Shark29 Holdings, LLC	1730 SW Crane Ave Palm City, FL 34990	\$0	N/A
Shopify Inc	150 Elgin Street 8th Floor Ottawa, ON, Canada K2P 1L4	\$0	N/A
SocialWithin LLC	3300 N Interstate Hwy 35 Floor 7 Austin, TX 78705	\$0	N/A
Natazha Taya Inc. / Soulucean	1064 Katella St Laguna Beach, CA 92651	\$0	N/A
Strong and Hanni, P.C.	9350 S. 150 E. Suite 820 Sandy, UT 84070	\$0	N/A
Sunrise Integration	6515 W Sunset Blvd Ste 320 Los Angeles, CA 90028	\$0	N/A

The Handloom Designs LLC	2143 Clinton St Los Angeles, CA 90026	\$0	N/A
The Hanover Insurance Group	PO Box 580045 Charlotte, NC 28258-0045	\$0	N/A
The James Brand	2588 El Camino Real Ste F PO Box 296 Carlsbad, CA 92008 1430 Forest Ave Carlsbad, CA 92008	\$0	N/A
Traeger Wood Pellet Grills	1215 E Wilmington Ave Ste 200 Salt Lake City, UT 84106	\$0	N/A
Travelers Insurance	PO Box 660317 Dallas, TX 75266-0317	\$0	N/A
Trustwave Holdings Inc	75 Remittance Drive Ste 6000 Chicago, IL 60675-6000	\$0	N/A
UPS	PO Box 894820 Los Angeles, CA 90189-4820	\$0	N/A
Vantiv/Worldpay	150 Mercury Village Dr Durango, CO 81301	\$0	N/A
VSSL Outdoor Utility Tools	726 Cherry Street Sumas, WA 98295	\$0	N/A
Weinland Creative	1635 N Wygant Street Portland, OR 97217	\$0	N/A
Wells Fargo Merchant Services	PO Box 6600 Hagerstown, MD 21741-6600	\$0	N/A
Wells Fargo Merchant Services	PO Box 6601 Hagerstown, MD 21741-6600	\$0	N/A
William Deyak	5732 SE Belmont St Portland, OR 97215	\$0	N/A
Yakima Products Inc	PO Box 310576 Des Moines, IA 50331-0576	\$0	N/A
Yotpo	33 W 19th Street New York, NY 10011	\$0	N/A
ITC USA LLC	603 Stewart St, Suite 200 Seattle, WA 98101-1263	\$0	N/A
Survival Light Products Ltd.	1338 Riverside Rd Abbotsford, BC, V2S 8J2	\$0	N/A
Paul Joseph Hamilton	Jeffrey H. Reeves, Esq. Theodora Oringer, PC 535 Anton Blvd., Ninth Floor Costa Mesa, CA 92626	\$0	N/A
City of Portland	1221 SW Fourth, Ave, Rm 430 Portland, OR 97204	\$0	N/A

Harley Rouda	Jeffrey H. Reeves, Esq. Theodora Oringer, PC 535 Anton Blvd., Ninth Floor Costa Mesa, CA 92626	\$0	N/A
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United States Bankruptcy Court
District of Oregon

In re:
Poler, Inc.
Debtor

Case No. 18-34162-tmb
Chapter 7

CERTIFICATE OF NOTICE

District/off: 0979-3

User: Admin.
Form ID: pdf018

Page 1 of 4
Total Noticed: 152

Date Rcvd: May 20, 2019

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on May 22, 2019.

db Poler, Inc., 413 SW 10th Ave, Portland, OR 97205
aty +CHARLES R CYPHER, 1714 Franklin St #100-239, Oakland, CA 94612-3488
101803761 ++AQUATECH IMAGING SOLUTIONS, 18685-A main St #359, Huntington Beach, CA 92648-1710
(address filed with court: AquaTech Imaging Solutions, 18685-A Main St #35,
Huntington Beach, CA 92648-1710)
101803753 +Aaron Rathbone, 603 San Michel Drive North #D, Costa Mesa, CA 92627-5804
101803754 +Action Freight Int'l Inc, 16403 Ishida Ave, Gardena, CA 90248-2924
101803756 +Alison Richardson, 32981 Buccaneer St, Dana Point, CA 92629-1314
101803757 Amazon Media Group, PO Box 24651, Seattle, WA 98124-0651
101803758 +Amazon Services Inc, PO Box 2536, Portland, OR 97208-2536
101803759 American Express, PO Box 981535, El Paso, TX 79998-1535
101803760 +Anve Swimwear, 1016 Park Ave, Unit 2, Hoboken, NJ 07030-4370
101803762 Arrow Sanitary Service, District 2011, PO Box 51006, Los Angeles, CA 90051-5306
101884909 Autrada Clothing Inc., #6075, Denbigh Av., Burnaby B.C. V5H 3R6,, Canada
101803763 Autrada/AcoSewingArt, #6075 Denbigh Ave, Burnaby, British Columbia, Canada, V5H 3R6
101803764 +Beach Brella, 572 Flora Street, Laguna Beach, CA 92651-3348
101803765 Ben Allnutt, 8 Aragon Road, Bedfordshire MK452TL, United Kingdom
101803767 +Benjamin Wagner, 2712 SE 65th Ave, Portland, OR 97206-1202
101803768 Best Logistics Solutions, Unit C, 4/F, China Insurance Building, 48 Carmeron Road, TST,
Kowlooh, Hong Kong
101850771 Best Logistics Solutions (Hong Kong) Limited, UNIT C, 4/F, CHINA INSURANCE BUILDING,,
48 CARMERON ROAD, TST, KOWLOON, HONG KONG
101803769 +Blain LeBlanc, 3000 Newport Blvd, Newport Beach, CA 92663-3810
101803770 +Brand ID LLC, Attn: Accounting, 3185 Airway Ave, Building A, Costa Mesa, CA 92626-4601
101803771 +Brian Matthew Alper, 1533 Priscilla Lane, Newport Beach, CA 92660-4440
101803772 +Bridgehead Master Tenant LLC, 75 SE Yamhill St Ste 201, Portland, OR 97214-2298
101803773 +Bridgehead Master Tenant LLC, c/o Beam Development, 75 SE Yamhill Street, Ste 201,
Portland, OR 97214-2298
101803774 +Brix Law LLP, c/o Evan Lenneberg, 75 SE Yamhill St Ste 202, Portland, OR 97214-2298
101803775 +CA Dept of Tax & Fee Admin, PO Box 942879, Sacramento, CA 94279-0001
101803776 #+Chad N Richardson, 805 SW Vista Ave, #211, Portland, OR 97205-1267
101803777 Chizu and Daisuke Hirota, 170-1 Motoyama Kamigamo, Kitaku, Kyoto, Japan
101803782 Criteo Corp, PO Box 392422, Pittsburgh, PA 15251-9422
101803788 +DS Services, 200 Eagles Landing Blvd, Lakeland, FL 33810-3058
101803783 +Daniel Cisneros, 3724 SE 40th Ave Apt F, Portland, OR 97202-1771
101803784 +David E. Vanderveen, 1074 Flamingo Rd, Laguna Beach, CA 92651-2804
101803785 +Dental Select, 75 W Towne Ridge Parkway, Tower 2, Suite 500, Sandy, UT 84070-5531
101803786 Denver Dept of Finance, PO Box 660860, CORRECT NAME?, Dallas, TX 75266-0860
101882600 +Direct One Networking, 4080 SE International Way Ste B106, Portland, OR 97222-6070
101803787 +DirectOne Networking Inc, 4080 SE International Way B106, Portland, OR 97222-6070
101883771 +Eric J. Fromme, Theodora Oringher, PC, 535 Anton Blvd., Ninth Floor,
Costa Mesa, CA 92626-7109
101803789 +Fix Manufacturing, 668 N Coast Hwy #274, Laguna Beach, CA 92651-1513
101803790 Flex-Fit, c/o Wells Fargo Bank, N.A., PO Box 912150, Denver, CO 80291-2150
101803791 +Foxycat, 107 Santa Ana Ln, San Clemente, CA 92672-5348
101803792 Gaomi Action Discovery Sports Co Ltd, Changshengtai Street #1999,
Baicheng Town, Gaomi City SD Province 26, China
101803793 +Gary and Linda Gerds, 6137 Old Post Road, Kalamazoo, MI 49009-8036
101803794 +Geffen Mesher, 888 SW 5th Ave Ste 800, Portland, OR 97204-2090
101803795 +Glenn Rogers, 1832 Oceanway, Laguna Beach, CA 92651-3236
101803796 GrantGo LT, Flat B, 14/F, World Tech Centre 95, How Ming Street, Kwun Tong,
Kowloon, Hong Kong
101803797 +Green City Investment, LLC, 3121 SW Moody Ave, Portland, OR 97239-4505
101883772 +Harley Rouda, Jeffrey H. Reeves, Esq., Theodora Oringher, PC,
535 Anton Blvd., Ninth Floor, Costa Mesa, CA 92626-7109
101803798 +Harley Rouda and Kaira Rouda, Trustees, 927 Emerald Bay, Laguna Beach, CA 92651-1260
101803799 +Heaton USA, LLC, c/o Cape Capener, PO Box 2501, Rancho Santa Fe, CA 92067-2501
101803800 +Helm Street, Addison Austgen, 24802 Sherwood Way Apt D, Dana Point, CA 92629-1839
101824633 +ITC USA LLC, 603 Stewart St, Suite 200, Seattle, WA 98101-1249
101803801 +Ignite OPM, LLC, 2000 S Colorado Blvd T1-7000, Denver, CO 80222-7900
101803802 +Ignite OPM, LLC, 2000 S Colorado Blvd T1-700, Denver, CO 80222-7900
101803803 +Indosole, 3226 Ortega St, San Francisco, CA 94122-4054
101803804 Innovative Systems LLC, 23382 Mill Creek Dr Ste 125, Laguna Hills, CA 92653-1697
101803805 Integro USA Inc, PO Box 101803, Pasadena, CA 91189-1803
101803806 +Intermediary Trade Consultancy, 603 Stewart St Ste 200, Seattle, WA 98101-1249
101803810 +JB & Jane Wagner Family Trust, 15049 S Eagle Crest Drive, Draper, UT 84020-5720
101803811 +JB Wagner, 15049 S Eagle Crest Dr, Draper, UT 84020-5720
101803808 #James R Cypher, 409 13th St, 11th Floor, Oakland, CA 94612-2607
101803809 +Jasmine M Coplon, 1528 NW Mayfield Rd, Portland, OR 97229-9145
101883277 +Jeffrey H. Reeves, Theodora Oringher, PC, 535 Anton Blvd., Ninth Floor,
Costa Mesa, CA 92626-7109
101803812 Jeffrey Reeves, Theodora Oringher PC, 535 Anton Blvd, Ninth Floor,
Costa Mesa, CA 92626-7109
101803813 +Jeffrey S. and Catherine Wagner Trust, 2345 Picasso Way, El Dorado Hills, CA 95762-5234
101803814 Jiangsu Acome (HK) Outdoor Products, Unit 2017, 2/F, San Po Kong, Kowloon, Hong Kong

101803815 Jimmy Thai, c/o Primer Group of Companies, Primer Star Center, 2282 Leon Guinto St.,
Malate, Manila, 1004 Philippines
101803816 +John Hancock, Life Post-Issue, PO Box 55979, Boston, MA 02205-5979
101803817 +Jonathan Jaffe (The Jaffe Trust), 88 Emerald Bay, Laguna Beach, CA 92651-1266
101803818 #+Justin Heit, 7042 Leeward, Carlsbad, CA 92011-5430
101803824 +KPD Insurance, PO Box 29, Springfield, OR 97477-0002
101803819 +Kailey Skelton, 23 Calle Ranchera, Rancho Santa Margarita, CA 92688-1267
101803820 +Kaitlin Moor, 3147 S Halm Ave, Los Angeles, CA 90034-3205
101803821 +Kelly and Ryan Dawes, 361 SW 12th Ave, Canby, OR 97013-4300
101803822 +Kennerly Lamishaw & Rossi LLP, c/o Lyndsay Kinstler, 707 Wilshire Blvd Ste 1400,
Los Angeles, CA 90017-3525
101803823 +Kharma Vella, 3761 SE Kelly, Portland, OR 97202-1844
101892984 +LYNDSAY KINSTLER, 707 Wilshire Boulevard, Suite 1400, Los Angeles, CA 90017-3525
101803825 +Laguna Coast Properties LLC, 923 Emerald Bay, Laguna Beach, CA 92651-1260
101803827 +Lawrence Matthew Costa, 20 Alisal Ct, Aliso Viejo, CA 92656-1850
101803829 +Lori A Peterman, 10508 NE 111th Ct, Vancouver, WA 98662-1602
101803839 MR International Ltd, Room A2, 9/F, Tai King Industrial Bldg, 100 King Fuk Street,
San Po Kong, Kowloon, Hong Kong
101803830 Ma. Cristina V. Lobregat, Primer Group of Companies,
Primer Star Center, 2282 Leon Guinto St., Malate, Manila, 1004 Philippines
101803831 +Madeline Wagner, 15049 S Eagle Crest Drive, Draper, UT 84020-5720
101803832 +Magnolia Properties, 824 NW Albemarle Terrace, Portland, OR 97210-3117
101803833 Mark Chim, c/o Primer Group of Companies, Primer Star Center, 2282 Leon Guinto St.,
Malate, Manila, 1004 Philippines
101803834 Markus Nordlin, Florastrasse 14, 88 Thalwil, Switzerland
101803835 Martin Ruetz, IM Feld 33, 8926 Kappel AM ALBIS, Switzerland
101803836 +Mary P Timbrook, 3435 NE 58th Ave Apt 3, Portland, OR 97213-3300
101803840 +Myles K Laurion, 20 NE Sacramento St Apt C, Portland, OR 97212-3731
101803844 +ND Group, 6905 South 1300 East #499, Midvale, UT 84047-1817
101803841 +Nahanni Wagner, 2712 SE 65th Ave, Portland, OR 97206-1202
101848600 +Natazha Taya Inc., 1064 Katella St, Laguna Beach, CA 92651-3520
101803842 +Nate Bettecker, 6744 SE Mitchell Ct, Portland, OR 97206-5334
101803843 #+Nathan Sablan, 3761 SE Kelly St, Portland, OR 97202-1844
101803845 +OIA Global, 2100 SW River Parkway Ste 800, Portland, OR 97201-8072
101803846 Oregon Screen Impressions, 3580 NE Broadway, Portland, OR 97232-1821
101803847 PA Dept of Revenue, PO Box 280905, Harrisburg, PA 17128-0905
101803848 +Paine Pacific, LLC, 3 Monroe Parkway Ste P-250, Lake Oswego, OR 97035-1486
101803849 +Paul J. and Tijana Hamilton, Trustees, PO Box 5007, Laguna Beach, CA 92652-5007
101883274 +Paul Joseph Hamilton, Jeffrey H. Reeves, Esq., Theodora Oringher, PC,
535 Anton Blvd., Ninth Floor, Costa Mesa, CA 92626-7109
101803850 Pendleton, PO Box 5192, Portland, OR 97208-5192
101803851 +Pitney Bowes, 292 Madison Ave, 5th Floor, New York, NY 10017-6321
101803853 +Portland Police Alarm Administration, PO Box 1867, Portland, OR 97207-1867
101803854 +Primer Seawood Investments PTE LTD, Funkhouser Vegosen Liebman & Dunn Ltd,
55 West Monroe St, Suite 2300, Chicago, IL 60603-5117
101803855 Providence Health Plan, PO Box 4167, Portland, OR 97208-4167
101803856 +Public Storage, 9912 SE Division St, Portland, OR 97266-1334
101803860 +REI, PO Box 1938, Sumner, WA 98390-0800
101803857 +Raen Optics, 1722 S Coast Highway 101 Ste 1, Oceanside, CA 92054-5474
101803858 Rakuten Marketing LLC, PO Box 415613, Boston, MA 02241-5613
101803859 +Ramp Logistics, 6485 Oak Canyon, Irvine, CA 92618-5202
101803861 +Richard T Avis, Esq, PO Box 31579, Chicago, IL 60631-0579
101883278 +Russel Radach, Jeffrey H. Reeves, Esq., Theodora Oringher, PC,
535 Anton Blvd., Ninth Floor, Costa Mesa, CA 92626-7109
101803862 +Russell Radach, 451 Hawthorne Rd, Laguna Beach, CA 92651-1522
101803863 +Samuel Wagner, 15049 S Eagle Crest Drive, Draper, UT 84020-5720
101803864 +Sanford R. Landress, Miller Nash Graham & Dunn LLP, 3400 U.S. Bancorp Tower,
111 SW Fifth Avenue, Portland, OR 97204-3604
101803865 Scikio International, 41 Floor, Celebrity City Plaza, 30# North Zhongshan Road,
Nanjing, 210008, PR China
101803866 +Scott H Ruse, 2943 NW Julia St, Camas, WA 98607-7544
101803867 +Scott Ruse, 2943 NW Julia Street, Camas, WA 98607-7544
101803868 Shark29 Holdings, LLC, 1730 SW Crane Ave, Palm City, FL 34990
101803869 Shopify Inc, 150 Elgin Street, 8th Floor, Ottawa, ON, Canada K2P 1L4
101803870 SocialWithin LLC, 3300 N Interstate Hwy 35, Floor 7, Austin, TX 78705
101803872 +Soulucean, 1064 Katella St, Laguna Beach, CA 92651-3520
101907187 State of Delaware, Division of Corporations, PO Box 5509, Binghamton, OR 13902-5509
101885770 +Strong & Hanni, P.C., 9350 S. 150 E., Suite 820, Sandy, UT 84070-2766
101803873 +Strong and Hanni, 102 South 200 East Ste 800, Salt Lake City, UT 84111-3110
101803874 +Sunrise Integration, 6515 W Sunset Blvd Ste 320, Los Angeles, CA 90028-7254
101837953 Survival Light Products Ltd., 1338 Riverside Rd, Abbotsford, BC, V2S 8J2
101803875 +The Handloom Designs LLC, 2143 Clinton St, Los Angeles, CA 90026-4009
101846196 +The James Brand, 1430 Forest Ave, 1430 Forest Ave, 1430 Forest Ave,
Carlsbad, CA 92008-1011
101803877 +The James Brand, 2588 El Camino Real Ste F, PO Box 296, Carlsbad, CA 92018-0296
101803878 +Traeger Wood Pellet Grills, 1215 E Wilmington Ave Ste 200, Salt Lake City, UT 84106-4282
101803879 Travelers Insurance, PO Box 660317, Dallas, TX 75266-0317
101803880 Trustwave Holdings Inc, 75 Remittance Drive Ste 6000, Chicago, IL 60675-6000
101803885 +VSSL Outdoor Utility Tools, 726 Cherry Street, Sumas, WA 98295-9649

101803883 +Vance L. Liebman, Funkhouser Vegosen Liebman & Dunn LTD, 55 West Monroe Street, Suite 2300, Chicago, IL 60603-5117
 101803884 +Vantiv/Worldpay, 150 Mercury Village Dr, Durango, CO 81301-8955
 101803886 +Weinland Creative, 1635 N Wygant Street, Portland, OR 97217-3644
 101803888 +Wells Fargo Merchant Services, PO Box 6601, Hagerstown, MD 21741-6601
 101803887 Wells Fargo Merchant Services, PO Box 6600, Hagerstown, MD 21741-6600
 101803889 +William Deyak, 5732 SE Belmont St, Portland, OR 97215-1844
 101803890 Yakima Products Inc, PO Box 310576, Des Moines, IA 50331-0576
 101803891 Yan Yu International Company LTD, Unit 1, 20/F, High Block, Cheung Fung Industrial Building, 23-39 Pak Tin Par Street, Tsuen Wan, N T Hong Kong
 101803892 +Yotpo, 33 W 19th Street, New York, NY 10011-4333

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.

101803755 E-mail/Text: amscbankruptcy@adt.com May 21 2019 01:25:06 ADT Security Services, PO Box 371878, Pittsburgh, PA 15250-7878
 101803761 E-mail/Text: carroll@aquatech.net May 21 2019 01:23:45 AquaTech Imaging Solutions, 18685-A Main St #35, Huntington Beach, CA 92648-1710
 101803852 E-mail/Text: bankruptcy@portlandoregon.gov May 21 2019 01:23:55 Portland Fire & Rescue, 1300 SE Gideon St, Portland, OR 97202
 101883349 E-mail/Text: bankruptcy@portlandoregon.gov May 21 2019 01:23:55 City of Portland, City Attorney's Office, 1221 SW 4th Ave Rm 430, Portland OR 97204
 101803779 E-mail/PDF: dor_tac_bankruptcy@state.co.us May 21 2019 01:44:30 CO Dept of Revenue, Denver, CO 80261-0013
 101803780 E-mail/Text: documentfiling@lciinc.com May 21 2019 01:23:45 Comcast Business, PO Box 34744, Seattle, WA 98124-1744
 101803781 E-mail/Text: documentfiling@lciinc.com May 21 2019 01:23:45 Comcast Cable, PO Box 34744, Seattle, WA 98124-1744
 101803807 +E-mail/Text: ipfscollectionsreferrals@ipfs.com May 21 2019 01:24:48 IPFS Corporation, 24722 Network Place, Chicago, IL 60673-1247
 101803828 +E-mail/Text: bankruptcies@libertymutual.com May 21 2019 01:24:01 Liberty Mutual Insurance, ATTN: OCR, PO Box 85834, San Diego, CA 92186-5834
 101803876 E-mail/Text: ogclitmail@hanover.com May 21 2019 01:25:10 The Hanover Insurance Group, PO Box 580045, Charlotte, NC 28258-0045
 101803881 E-mail/Text: bankruptcy@ups.com May 21 2019 01:25:16 UPS, PO Box 894820, Los Angeles, CA 90189-4820
 101803882 E-mail/Text: TXBANKRUPT@UTAH.GOV May 21 2019 01:23:41 Utah State Tax Commission, 210 N 1950 W, Salt Lake City, UT 84134-0400

TOTAL: 12

***** BYPASSED RECIPIENTS (undeliverable, * duplicate) *****

101832901* Amazon Services Inc., PO Box 2536, Portland, OR 97208-2536
 101803871* SocialWithin LLC, 3300 N Interstate Hwy 35, Floor 7, Austin, TX 78705
 101881090* SocialWithin, LLC., 3300 N Interstate HWY 35, Floor 7, Austin, TX 78705
 101803766 ##+Benjamin Gaines, 1626 SE Linn, Portland, OR 97202-7233
 101803778 ##+Christopher Noyes, 7055 SE Brooklyn St, Portland, OR 97206-1970
 101803826 ##+Lauren R Bucher, 3929 SE Harrison Street, Portland, OR 97214-5946
 101803837 ##+Michael Ewing, 1005 SE 14th Ave, #101, Portland, OR 97214-2546
 101803838 ##+Mokuyobi, 1010 Sycamore Ave #315, South Pasadena, CA 91030-6140

TOTALS: 0, * 3, ## 5

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

Transmission times for electronic delivery are Eastern Time zone.

Addresses marked '++' were redirected to the recipient's preferred mailing address pursuant to 11 U.S.C. 342(f)/Fed.R.Bank.PR.2002(g)(4).

Addresses marked '#' were identified by the USPS National Change of Address system as requiring an update. While the notice was still deliverable, the notice recipient was advised to update its address with the court immediately.

Addresses marked '##' were identified by the USPS National Change of Address system as undeliverable. Notices will no longer be delivered by the USPS to these addresses; therefore, they have been bypassed. The debtor's attorney or pro se debtor was advised that the specified notice was undeliverable.

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: May 22, 2019

Signature: /s/Joseph Speetjens

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on May 20, 2019 at the address(es) listed below:
NONE.

TOTAL: 0

ASSET PURCHASE AGREEMENT

THIS ASSET PURCHASE AGREEMENT (the "Agreement") is made as of April 18, 2019, by and between the bankruptcy estate of Poler, Inc., a Delaware corporation ("Debtor") docketed as Chapter 7 case no. 18-34162-tmb7 pending in the District of Oregon ("Seller"), on the one hand, and Pacific & Everest Lifestyle Company, a Delaware corporation ("Purchaser"), on the other hand.

WITNESSETH:

A. Debtor commenced a Chapter 7 Case by filing its Bankruptcy Petition (the "Petition") on November 30, 2018 in the U.S. Bankruptcy Court for the District of Oregon (the "Bankruptcy Court") which case is designated on the docket as case no. 18-34162-tmb7 (the "Chapter 7 Case") and which petition included the information schedules required by the Court (the "Bankruptcy Schedules");

B. Seller is the owner of the tangible and intangible Purchased Assets (as defined below) which were used in Debtor's business of providing outdoor clothing and camping products to consumers (the "Business") with its main store located at 413 SW 10th Ave, Portland, OR 97205;

C. Debtor ceased its normal business operations prior to filing the Petition;

D. Purchaser, a company owned by Primer Seawood Investment PTE., LTD ("Primer") desires to purchase in accordance with Sections 363 and 365 of the Bankruptcy Code (the "Code"), and Seller desires to sell to Purchaser, certain assets owned by the Seller on the terms and conditions stated in this Agreement (the "Transaction").

NOW THEREFORE, in consideration of the promises and mutual covenants of the parties herein expressed, it is hereby agreed as follows:

1. Agreement to Purchase. Subject to the terms and conditions contained herein, Purchaser hereby agrees to purchase from Seller, and Seller hereby agrees to sell, transfer, assign and deliver to Purchaser, on the Closing Date (as defined below), all of Seller's right, title and interest, if any, in and to those properties, assets and rights, tangible and intangible, described on Schedule 1 attached hereto, whether now existing or hereafter acquired and wherever now or hereafter located (the "Purchased Assets").

2. Excluded Assets. Notwithstanding anything to the contrary contained in this Agreement, the following shall not be considered Purchased Assets and shall be retained by Seller: (a) any and all balances, credits, deposits, or cash of or in the Seller's name in the possession of, control of, or in transit to any bank or other financial institution; (b) all rights and claims of Debtor arising out of the filing of the Petition or during the Case; (c) all other rights to the payment of money, including dividends, tax refunds, insurance premium and experience refunds and retainers previously deposited with Seller's accountants and attorneys; and (d) any net operating losses of the Debtor.

3. Lien Contracts. Purchaser does not and will not assume or have any obligation with respect to any arrangement, lease, agreement, liability, obligation, or commitment of Debtor, or Seller. Purchaser will undertake to use reasonable good faith efforts to negotiate settlements of the claims listed on Schedule 3 attached to this Agreement which, if such claimants agree, will include waivers of such claimants' claims, if any, against Seller. Purchaser has reached an agreement with Primer that will result in the waiver of all of Primer's claims, secured and unsecured, against the Seller contingent upon the completion of the Closing pursuant to this Agreement. After the Closing, Primer will withdraw its Proof of Claim in the Poler, Inc bankruptcy estate and release its claim.

In the event that Purchaser is unable to negotiate settlements with regard to potential creditors listed on Schedule 3, Purchaser agrees to pay 50% of any administrative claims filed by such creditors and submitted in the Poler, Inc bankruptcy estate. Purchaser may contest any claim filed by a creditor listed on Schedule 3 and Seller will not settle any administrative claims filed by creditors listed on Schedule 3 without Purchaser's consent, which will not be unreasonably withheld or delayed.

4. Purchase Price.

a. The purchase price for the Purchased Assets shall be Two Hundred Fifty Thousand Dollars (\$250,000) (the "Purchase Price") and other consideration described herein. The Purchase Price shall be payable at the Closing by cashier's check or wire transfer of immediately available funds to an account designated by the Seller at Closing.

b. The Purchaser shall deposit with the Seller a deposit of Fifty Thousand Dollars (\$50,000) (the "Deposit") within five (5) business days of acceptance of this Agreement ("Deposit Day"), which Deposit shall be held by Seller and applied to the Purchase Price at Closing.

i. Within ten (10) business days from the date the Deposit is deposited with Seller ("Deposit Date"), the Seller will file a motion in the Case seeking the Order (as defined in Section 12) and will serve notice of the motion on all persons entitled to notice. In the event that Seller fails to file such motion and serve such notice within ten (10) business days, this Agreement shall terminate and Seller will return the Deposit to the Purchaser.

ii. Within forty-five (45) days from the Deposit Date, or such longer period as the Bankruptcy Court may schedule to hear any objections to the Transaction, but in no event more than ninety (90) days, if the Order is not obtained in the Case, Purchaser will have the option, in its sole discretion, to terminate this Agreement and, if Purchaser exercises this option, Seller will return the Deposit to the Purchaser.

5. Closing; Closing Date. The closing of the Transaction (the "Closing") shall take place as soon as commercially reasonable following entry of the Order (as defined below) (the "Closing Date"). The Closing shall occur remotely by electronic exchange via e-mail or fax of documents and signatures. The Closing will be deemed to be effective as of 12:01 A.M. EST on the Closing Date for tax and accounting purposes. All actions taken at the Closing shall be considered as having been taken simultaneously and no such actions will be considered to be completed until

all such actions have been completed. At Closing the parties shall execute and deliver the following documents and instruments:

- a. The Bill of Sale in the form attached hereto as Exhibit A;
 - b. Assignments of all trademarks and goodwill of Seller, prepared by Purchaser and approved by Seller, which such approval will not be unreasonably withheld or delayed;
 - c. Assignments of all patents and patent applications of Seller, prepared by Purchaser and approved by Seller, which such approval will not be unreasonably withheld or delayed;
 - d. The Order (as defined below);
6. Conditions Precedent to Purchaser's Obligations. The obligations of Purchaser to close the Transaction and pay the Purchase Price are subject to the following conditions precedent:
- a. The entry of the Order (as defined below).
 - b. Seller's performance hereunder shall not, as of the date of Closing, conflict with or result in a breach of any of the provisions of any agreement to which Seller is a party or violate any law or regulation, order writ, injunction, or decree of any court or governmental instrumentality or agency.
7. Title. Purchaser will receive, upon payment of the Purchase Price, a bill of sale from the Seller in the form of Exhibit A attached hereto, evidencing the Purchaser's right, title and interest, if any in and to the Purchased Assets on an AS-IS, WHERE-IS, basis, with no warranties or representations whatsoever. Pursuant to Section 363 of the Code, the Purchased Assets are free and clear of any lien, security interest, or other encumbrances other than the payment of cure amounts pursuant to the Order. Seller makes no warranty as to the quality, quantity, or the existence of the Purchased Assets.
8. Seller Representations. ^{Re 5/6/19} Seller represents and warrants to Purchaser, as of the date hereof and the Closing Date, that (a) Seller, as the duly appointed Chapter 7 Trustee in case no. 18-34162-tmb7, is duly authorized to execute, deliver and perform this Agreement and the other documents and instruments necessary to effect the Transaction; and (b) this Agreement and any such other documents and instruments executed in connection herewith shall be binding on and enforceable against Seller in accordance with their respective terms in accordance with the Order. Seller's representations provided by this Section 8 shall terminate at the completion or dismissal of the Chapter 7 Case.
9. Purchaser Representations. Purchaser represents and warrants to Seller, as of the date hereof and the Closing Date, that (a) Purchaser is a corporation duly organized, validly existing and in good standing under the laws of the State of Delaware; (b) Purchaser is duly authorized to execute, deliver and perform this Agreement and the other documents and instruments necessary to effect the Transaction; (c) this Agreement and any such other documents and instruments executed in connection herewith shall be binding on and enforceable against Purchaser in accordance with their respective terms; (d) neither the execution of this Agreement by Purchaser nor Purchaser's performance hereunder shall conflict with or result in a breach of any of the

provisions of any agreement to which Purchaser is a party or violate any law or regulation, order writ, injunction, or decree of any court or governmental instrumentality or agency; (e) there is no litigation pending to which Purchaser is a party, nor to the best of Purchaser's knowledge, any litigation threatened against Purchaser; and (f) Purchaser is not a debtor in any bankruptcy or insolvency proceeding;

10. Employees. Debtor has terminated and discharged all of its employees at the Business as of the date of the filing of the bankruptcy.

11. Brokers. Purchaser and Seller represent that no brokers have been employed in connection with the Transaction.

12. Approval of Sale. The parties' obligations to consummate the transactions contemplated hereby are expressly conditioned upon the Bankruptcy Court entering the "Order", which order: (a) approves and/or authorizes the sale of the Purchased Assets to Purchaser pursuant to Section 363 of the Code, and (b) is an order of the Bankruptcy Court or other court of competent jurisdiction (i) as to which no appeal, notice of appeal, motion to amend or make additional findings of fact, motion to alter or amend judgment, motion for rehearing or motion for new trial, request for stay, motion or petition for reconsideration, application or request for review, or other similar motion, application, notice or request (collectively, a "Challenge") has been timely filed, or, if any of the foregoing has been timely filed, it has been disposed of in a manner that upholds and affirms the subject Order in all respects without the possibility for further Challenge thereto; (ii) as to which the time for instituting or filing a Challenge shall have expired; and (iii) as to which no stay is in effect. The form and content of the Order shall be consistent with the terms of this Agreement and shall be otherwise acceptable to Purchaser in its reasonable judgment and may include provisions lifting the automatic stay as to inventory held by third parties. Seller shall, at Seller's sole expense, promptly move the Bankruptcy Court for approval of this Agreement and use its best efforts to obtain entry of an Order as soon as practicable. Seller shall be responsible to provide all required or appropriate notices thereof. Purchaser may, at its option and own expense, have legal counsel for Purchaser attend all hearings on the motion seeking approval of the Order.

13. Overbids. Purchaser agrees that the Sale of the Purchased Assets to Purchaser is to be subject to overbid, pursuant to Section 363 of the Code. The notice of sale served by Seller in accordance with Section 4(b)(i) of this Agreement shall provide that (a) all overbids must be in form and substance substantially and materially similar to, or better than, the bid submitted pursuant to this Agreement; (b) the initial overbid must be Fifty Thousand Dollars (\$50,000.00) over the offer of the Purchaser or such other amount as may be set by the Bankruptcy Court; and (c) all overbids must be made, and the deposit with the Seller for such bids must be paid, by the conclusion of the twenty-third (23rd) day following the filing of the notice Seller. In the event there is a Sale to an over bidder, Seller shall return the Deposit to Purchaser.

14. Post-Closing Cooperation. As long as the Chapter 7 Case is pending Seller will from time to time execute assignments of intellectual property and other confirmatory transfer instruments upon request in such form as may be reasonably requested, provided, however that all such assignments and transfer instruments shall be prepared at Purchaser's expense and, in

the event that Seller reasonably determines that he is required to obtain a court order prior to execution, Purchaser shall obtain such order at its expense.

15. Primer Release. The Seller agrees that, in consideration of Purchaser's assumption of the Debtor's debts and obligations to Primer, Seller, effective as of the Closing, releases and discharges Primer and its affiliates, their respective successors and assigns and their respective officers, directors, agents, attorneys and consultants, from any and all claims of any kind which the Seller may have against Primer, including claims arising from the filing of the Petition or in the Bankruptcy Case, whether known or unknown, whether in contract, tort, or created by statute.

16. Time is of the Essence. Time is of the essence in this Agreement.

17. Choice of Law. This Agreement shall be governed by and construed, interpreted and enforced in accordance with the laws of the State of Oregon.

18. Entire Agreement. This Agreement shall embody the entire agreement between the parties hereto with respect to the sale of the Purchased Assets and cancels and supersedes all other previous agreements and understandings related to the subject matter of this Agreement, written or oral between the parties. There are no agreements, representations or warranties between the parties other than those set forth or provided herein.

19. Amendment. This Agreement may not be modified or amended, except by a writing signed by an authorized representative of the party against whom enforcement of the change is sought.

20. Counterparts. This Agreement may be executed in counterpart each of which shall be deemed to be an original and all of which together shall be considered one and the same agreement. The parties agree that a facsimile may be executed as an original.

21. Notices. Any notices or other communications required or contemplated under this Agreement shall be in writing and personally delivered, evidenced by a signed receipt, or by e-mail, to the addresses indicated below or to such other person or address as the other parties may, from time to time provide by notice to the other. The date of the notice shall be the date of delivery of the notice.

If to Seller, at:

Rodolfo A. Camacho, Trustee
P.O. Box 13897
Salem, Oregon 97309
Phone: (503) 244-4810
Fax: (503) 244-4721
rudyc@camacholaw.com

with a copy to:

Law Office of Stephen T. Boyke
Attn: Stephen Boyke
10211 SW Barbur Blvd., Suite 206A
Portland, OR 97219
(503) 227-0417
steve@boykelaw.com

If to Purchaser, at:

With a copy to:

Pacific & Everest Lifestyle
Company
413 SW 10th Ave
Portland, OR 97205
Attn: Cape Capener

Funkhouser Vegosen Liebman & Dunn Ltd.
55 West Monroe Street, Suite 2300
Chicago, Illinois 60603
Attention: Vance L. Liebman
Fax No.: (312) 701-6801
vliebman@fvldlaw.com

22. Confidentiality and Preservation of Trade Secrets. For the avoidance of doubt, Seller's rights to Debtor's trade secrets, if any, are included in the Purchased Assets, including any rights to enforce any confidentiality obligations in Debtor's employment agreements.

23. Construction. The headings of paragraphs and sub-paragraphs contained in this Agreement are merely for convenience of reference and shall not affect the interpretation of any of the provisions of this Agreement. Any schedules and exhibits attached hereto are hereby incorporated herein as if fully set forth herein. Whenever the context so requires, the singular shall include the plural and vice versa. All words and phrases shall be construed as masculine, feminine or neuter gender, according to the context. Whenever the term "include," "including," or "included" is used in this Agreement, it shall mean including without limiting the foregoing. The recitals contained in this Agreement are, and shall be construed to be, an integral part of this Agreement. This Agreement is deemed to have been drafted jointly by the parties to this Agreement, and any uncertainty or ambiguity shall not be construed for or against any party as an attribution of drafting to any party. A "business day" under this Agreement shall mean any day other than a Saturday, Sunday or a holiday under U.S. law or any other day upon which the U.S. Bankruptcy Court for the District of Oregon is closed. Any period of time for an act or notice under this Agreement which ends on a day which is not a business day may be timely performed on the next following business day.

[Signature Page to Follow]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

PURCHASER:

**PACIFIC & EVEREST LIFESTYLE
COMPANY**

By: Jimmy Thai

President
Its: _____

SELLER:

**THE BANKRUPTCY ESTATE OF POLER
INC., BANKRUPTCY NO. 18-34162-tmb7,
PENDING IN THE DISTRICT OF
OREGON**

By: Rodolfo A. Camacho, not personally, but
solely as trustee of the Poler, Inc bankruptcy
estate in Chapter 7 case no. 18-34162-tmb7
pending in the District of Oregon

SCHEDULE 1

PURCHASED ASSETS

1. All rights of Seller pursuant to that certain Intellectual Property Assignment agreement dated December 5, 2016 between Poler, LLC and Poler, Inc.
2. All trademark rights of Seller (and the goodwill associated therewith) listed on the Bankruptcy Schedules, including the registrations and applications for registration listed by country below:

ARGENTINA

POL-0059 – POLER – 3/15/2016 3486663 – 11/25/2016 2853654 - REGISTERED
POL-0048 – POLER – 3/15/2016 3486662 – 11/25/2016 2853653 - REGISTERED
POL-0060 – POLER – 3/15/2016 3486664 – 11/25/2016 2853655 - REGISTERED
POL-0061 – POLER – 3/15/2016 3486665 – 11/25/2016 2853656 - REGISTERED

AUSTRALIA

POL-0032 – CAMP VIBES – 01/02/2013 01533813 – 01/02/2013 01533813 – REGISTERED
POL-0033 – DESIGN (CYCLOPS) – 01/02/2013 – 01533812 – 01/02/2013 – 01533812 – REGISTERED
POL-0031 – POLER – 01/02/2013 01533811 – 01/02/2013 – 01533811 – REGISTERED

BRAZIL

POL-0049 – POLER – 3/18/2016 910785961 – 4/10/2018 910785961 – REGISTERED
POL-0068 – POLER – 3/18/2016 910786330 – 4/10/2018 910786330 – REGISTERED
POL-0069 – POLER – 3/18/2016 910786518 – 4/10/2018 910786518 – REGISTERED
POL-0070 – POLER – 3/18/2016 910786690 – PENDING

CANADA

POL-0088 – CAMP VIBES – PROPOSED
POL-0091 – POLER – PROPOSED
POL-0050 – POLER – 3/10/2016 1771818 – ABANDONED

CHINA

POL-0071 – POLER – 3/11/2016 19279140 – ABANDONED
POL-0072 – POLER – 3/11/2016 19279139 – 4/21/2017 19279139 – REGISTERED
POL-0051 – POLER – 3/11/2016 19279141 – ABANDONED
POL-0073 – POLER – 3/11/2016 19279138 – ABANDONED

EUROPEAN UNION (CTM)

POL-0021 – CAMP VIBES – 6/25/2012 010991149 – 6/25/2012 010991149 – REGISTERED
POL-0014 – DESIGN (CYCLOPS) – 1/23/2012 010583193 – 1/23/2012 010583193 – REGISTERED
POL-0013 – POLER – 1/23/2012 010583284 – 1/23/2012 010583284 – REGISTERED

HONG KONG

POL-0052 – POLER – 2/24/2016 303694717 – 2/24/2016 303694717 – REGISTERED

INDONESIA

POL-0053 – POLER – 3/21/2016 D002016013143 – PENDING
POL-0085 – POLER – 3/21/2016 D002016013141 – PENDING
POL-0086 – POLER – 3/21/2016 D002016013145 – PENDING

POL-0087 – POLER – 3/21/2016 D002016013139 – PENDING

JAPAN

POL-0022 – CAMP VIBES – 6/27/2012 51604/12 – 11/9/2012 5534004 – REGISTERED

POL-0015 – DESIGN (CYCLOPS) – 1/27/2012 4910/12 – 8/17/2012 5515980 – REGISTERED

POL-0011- POLER – 1/11/2012 910/12 – ABANDONED

POL-0025 – POLER STUFF – 8/2/2012 62536/12 – 2/15/2013 5557049 – REGISTERED

MALAYSIA

POL-0054 – POLER – 3/1/2016 2016053505 – 03/01/2016 2016053505 – REGISTERED

POL-0076 – POLER – 3/1/2016 2016053507 – 03/01/2016 2016053507 – REGISTERED

POL-0077 – POLER – 3/1/2016 2016053508 – 03/01/2016 2016053508 – REGISTERED

POL-0075 – POLER – 3/1/2016 2016053506 – 12/26/2017 2016053506 – REGISTERED

POL-0096 – POLER – 9/25/2017 2017068444 – 9/25/2017 2017068444 – REGISTERED

MEXICO

POL-0047-MX – POLER – 5/15/2017 136372 – PENDING

NEW ZEALAND

POL-0047-NZ – POLER -5/15/2017 1363729 – 01/04/20181075508 – REGISTERED

NORWAY

POL-0047-NO – POLER – 5/15/2017 1363729 – 5/15/2017 1363729 – REGISTERED

PHILIPPINES

POL-0047-PH – POLER – 5/15/2017 1363729 – PENDING

PUERTO RICO

POL-0055 – POLER – 03/07/2016 213340-18-0 – PENDING

POL-0082 – POLER – 03/07/2016 213340-20-0 – PENDING

POL-0083 – POLER – 03/07/2016 213340-22-0 – PENDING

POL-0084 – POLER – 03/07/2016 213340-25-0 – PENDING

RUSSIA

POL-0047-RU – POLER – 5/15/2017 1363729 – 5/15/2017 1363729 – REGISTERED

SINGAPORE

POL-0047-SG – POLER – 5/15/2017 1363729 – 3/13/201840201717515U – REGISTERED

SOUTH KOREA

POL-0023 – CAMP VIBES – 6/25/2012 40-2012-40385 – ABANDONED

POL-0036 – CAMP VIBES – 10/6/2013 40-2013-65682 – 1/26/2015 40-1083590 –
REGISTERED

POL-0016 – DESIGN (CYCLOPS) – 1/27/2012 40-2012-5196 – 10/24/2013 40-1003254 –
REGISTERED

POL-0012 – POLER – 01/04/2012 40-2012-616 – 8/20/2013 40-989848 – REGISTERED

POL-0030 – POLER STUFF – 1/11/2013 40-2013-1988 – 12/16/2013 40-1012977 –
REGISTERED

SWITZERLAND

POL-0047-CH – POLER – 5/15/2017 1363729 – PENDING

TAIWAN

POL-0056 – POLER – 3/10/2016 105012701 – 11/1/2016 1802525 – REGISTERED

THAILAND

POL-0079 – POLER – 3/18/2016 1032901 – 8/31/2017 171127435 – REGISTERED

POL-0078 – POLER – 3/18/2016 1032900 – 8/31/2017 171127434 – REGISTERED

POL-0080 – POLER – 3/18/2016 1032902 – 8/31/2017 171127436 – REGISTERED

POL-0081 – POLER – 3/18/2016 1032903 – 8/31/2017 171127437 – REGISTERED

UNITED STATES

POL-0039 – ADVENTURE MOBILE – ABANDONED

POL-0044 – CAMP VIBES – 6/10/2015 86/657,829 – 11/8/2016 5,078,945 – REGISTERED

POL-0046 – CAMP VIBES – 2/19/2016 86/914,074 – ALLOWED

POL-0004 – CAMP VIBES – 4/30/2012 85/612,683 – 5/28/2013 4,341,159 – REGISTERED

POL-0043 – CAMP VIBES & DESIGN (cyclops and flag) – 6/10/2015 86/657,830 – ABANDONED

POL-0003 – DESIGN (CYCLOPS) – 12/26/2011 85/503,725 – 7/10/2012 4,171,815 – REGISTERED

POL-0005 – DESIGN (VENN DIAGRAM) – PROPOSED

POL-0002 – POLER – 11/9/2011 85/468,735 – 07/03/2012 4,167,948 – REGISTERED

POL-0009 – THE DUFFALUFFAGUS – ABANDONED

POL-0008 – THE MAGIC TARPIT – ABANDONED

POL-0007 – THE NAPSACK – 11/9/2011 85/468,746 – ABANDONED

POL-0020 – THE NAPSACK – 6/21/2012 85/658,463 – 1/15/2013 4,275,788 – REGISTERED

POL-0034 – WUNDER BUNDLER – 10/29/2013 86/104,757 – 6/10/2014 4,547,594 – REGISTERED

URUGUAY

POL-0057 – POLER – 3/10/2016 472451 – PENDING

VIETNAM

POL-0047-VN – POLER – 5/15/2017 1363729 – 5/15/2017 1363729 – REGISTERED

WIPO

POL-0047 – POLER – 5/15/2017 1363729 – REGISTERED

3. All patents and patent applications of Seller including the following:

Anorak Sleeping Bag – United States - POL-0010 - 2/29/2012 29/414,592 - 11/26/2013 D693,987 ISSUED

Transforming Insulated Container And Mat – United States - POL-0018 - 7/19/2012 61/673,714 EXPIRED

Transforming Insulated Container And Mat – United States - POL-0024 - 12/28/2012 13/730,701 ABANDONED

Jacket With Short Sleeves - POL-0066 - PROPOSED

4. Inventory as described on Part 5 of the Bankruptcy Schedules or otherwise owned by the Seller or held by the Seller as constituted on the date of transfer.
5. All furniture, fixtures and equipment listed on Part 7 of the Bankruptcy Schedules and the trade show booth in storage as constituted on the date of transfer.
6. All Accounts Receivable and all of Seller's rights under any non-executory contracts as constituted on the date of transfer.
7. All Software, URL's, social media accounts, and all documentation therefor, internet domain names, phone numbers, email address lists, and goodwill, including all items referred to in Part 10 of the Bankruptcy Schedules as constituted on the date of transfer.

8. Access to the Debtor's QuickBooks books and records and Seller's rights to any hard copy records should they exist, at Purchaser's expense.
9. Tradeshow booth held in storage as listed on the Bankruptcy Schedules as constituted on the date of transfer.
10. All Delta SkyMiles (see Item 77 on the Bankruptcy Schedules) that exist under the Seller's name to the extent that such miles may be transferred.
11. The rights of the Seller to all property, to the extent that it exists, held by the creditors listed on Schedule 3 as assumed liabilities, subject to satisfaction of the claims referred to thereon in accordance with Section 3 of this Agreement and the additional payment required thereunder.

SCHEDULE 3

Claims Subject to Purchaser's Negotiated Assumption

The following claims are subject to Purchaser's negotiation pursuant to Section 3 of the Agreement:

1. Shopify Plus Agreement between Polerstuff.com, LLC, and Shopify Inc., dated September 25, 2017.
2. Tradeshow booth storage agreement with ND Group (See item 77 of Schedule A on the Bankruptcy Schedules).
3. Storage agreement at Public Storage, 9912 SE Division St., Portland, OR.
4. The Webhosting Agreement between Assignor and WEINLANDcreative LLC.

EXHIBIT A

BILL OF SALE

For good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, and pursuant to the Asset Purchase Agreement (the "Asset Purchase Agreement") dated as of even date herewith, by and among Pacific & Everest Lifestyle Company, a Delaware corporation ("Purchaser") on the one hand, and the bankruptcy estate of Poler, Inc., as Debtor in Chapter 7 case no. 18-34162-tmb7 pending in the District of Oregon ("Seller") on the other hand, Seller does hereby sell, assign, transfer, convey unto Purchaser each and all of the Purchased Assets (as defined in the Asset Purchase Agreement) in accordance with the order issued pursuant to Section 363 of the Code.

This Bill of Sale shall be binding upon the successors and assigns of Seller and shall inure to the benefit of the successors and assigns of Purchaser.

Any capitalized terms used herein but not defined in this Bill of Sale shall have the same meanings as set forth in the Asset Purchase Agreement. Nothing contained in this Bill of Sale shall be deemed to modify or supersede any of the obligations, agreements, covenants or warranties of Seller, the Shareholder or Purchaser contained in the Asset Purchase Agreement, which is incorporated herein. This Bill of Sale is made subject to the provisions of the Asset Purchase Agreement. In the event of a conflict between this Bill of Sale and the Asset Purchase Agreement, the Asset Purchase Agreement shall control.

This Bill of Sale shall be governed by the laws of the State of Oregon.

Seller has caused this Bill of Sale to be duly executed and delivered _____ ,
2019.

SELLER:
THE BANKRUPTCY ESTATE OF
POLER INC., BANKRUPTCY NO. 18-
34162-tmb7, PENDING IN THE
DISTRICT OF OREGON

By: _____

Rodolfo A. Camacho,
not personally, but solely as trustee
of the Poler, Inc bankruptcy estate in
Chapter 7 case no. 18-34162-tmb7
pending in the District of Oregon